

# Washington County Board of Equalization

## Appeal Application Instructions

87 N 200 E, St. George, Utah 84770

Following is a list of instructions to assist you in completing the necessary information to initiate a real property market value appeal through the Board of Equalization.

- ◆ Carefully review the “Notice of Property Valuation and Tax Changes”.
- ◆ If you have evidence showing that the market value of your property is substantially lower than the County’s valuation, you may have grounds for an appeal.
- ◆ You may wish to consider the amount of tax dollars to be saved by the appeal process. A fair example would be approximately \$10.00 in taxes for every \$1,000 in valuation.
- ◆ Complete the “Application for Review of Market Value” for each property being appealed.
- ◆ Complete an “Application for Residential Exemption” and “Homeowner’s Questionnaire” for residentially improved properties.

### WHAT EVIDENCE IS REQUIRED BY THE BOARD OF EQUALIZATION?

The required evidence should be based on the lien date of **January 1, 2010** and must be filed with the appeal application.

- ◆ A current appraisal made by a professional fee appraiser is considered to be the best evidence to demonstrate market value.
- ◆ Closing statements, if you recently purchased your property.
- ◆ A Minimum of Three (3) recent sales of properties located in or around your neighborhood that are similar to yours in size, age, condition and quality.

### *Completing the Request for Review of Property Market Value Form*

1. Using your “Notice of Property Valuation and Tax Changes”, complete the owner of record, mailing address, property serial number, property account number and assessor’s market value. Indicate a phone number that you can be reached at from 8:00 a.m. to 5:00 p.m. and the address of the property you are appealing (if different from mailing address). ***This is required information and the appeal cannot be accepted without the above information.***
2. Indicate your Estimate of Value. ***Do not leave blank. Your Estimate of Value is required!***
3. Check the appropriate box indicating the “Basis for Requesting Review”.
4. Sign the form in the “Certification and Signature” box.
5. Indicate if you wish to schedule an in-person hearing or have the decision based upon the evidence you have submitted.
6. Enclose a copy of your “Notice of Property Valuation and Tax Changes”.
7. Enclose a copy of your evidence supporting your estimate of value.

***Residentially improved properties require a completed “Application for Residential Exemption” and “Homeowner’s Questionnaire”.***

**A separate appeal application must be completed for each property you are appealing.**

Return all property appeal applications to the Board of Equalization as soon as possible. *All appeals must be received prior to September 15, 2010.*

**Application for Review of Market Value**

Washington County Board of Equalization  
87 North 200 East  
St. George, UT 84770  
Phone: (435)634-5703 Fax: (435) 652-5887

Log#

Account#

Parcel#

Owner's name		Property Location	
Mailing Address	City	State	Zip
Telephone Number		Daytime Phone Number	
Name of agent representing owner (if applicable)		Agent's Telephone Number	
Market Value shown on "Notice of Valuation and Tax Change <b>Owner's estimate of market value (required)</b>		\$ _____	
Basis used to determine appellant's market value (cost, income, sales, etc.)		_____	
<b>Basis for Requesting Review</b> <input type="checkbox"/> Market value is not in agreement with similar properties. (A minimum of three (3) comparables must be attached.) <input type="checkbox"/> Market value not justified by comparable sales or by purchase price. (A minimum of three (3) comparable sales or a closing statement must be attached.) <input type="checkbox"/> Market value not justified on basis of income derived from property. (Applicable only to commercial income producing property. A "three Year Income Analysis" form must be completed with the requested information and attached.) <input type="checkbox"/> Primary/Non-Primary change only. No change to market value. <input type="checkbox"/> Other reasons. (Explain below and attach supporting evidence.) _____ _____			
<b>Request for Hearing</b> <input type="checkbox"/> I request an in-person hearing before the Board of Equalization. <input type="checkbox"/> I do not wish to appear in-person. The Board of Equalization may make a decision based on the evidence submitted.			
<b>Certification and Signature</b> I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record. If the Board is unable to make a decision prior to November 30 <sup>th</sup> , I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1 <sup>st</sup> . X _____ Signature of: <input type="checkbox"/> Owner _____ Date _____ <input type="checkbox"/> Other: _____ (Authorization attached if signature is from someone other than the owner.)			
<b>Office Use Only</b> Date Received _____ Appointment date and time _____  <input type="checkbox"/> Taxpayer was issued a "Notice of Intent to Dismiss the Appeal" on _____ and given ten (10) days to submit the necessary information. Documentation due on _____.			
Complete each part of the application or it will be returned to you! Attach all supporting documentation Include a copy of your most recent Notice of Property Valuation and Tax Change Must be received by September 15, 2010			



Washington County Assessor  
87 North 200 East, Suite 201  
St. George, Utah 84770  
(435) 634-5703 – Fax (435) 652-5887

Parcel #	
Account #	

**All Information Received Is Considered Confidential**  
**Office, Retail, and General Commercial Income Survey**

Business Name:	Property Owner Name:
Business Address:	Property Owner Address:
Business Telephone Number:	Property Owner Telephone Number:

Please indicate the type of property:

Office	Retail	General Commercial	Other (Specify)

Please indicate tenant status:

Single Tenant	Multi Tenant	Owner Occupied

If owner occupied, what is the square feet or percentage of the building that is owner occupied? \_\_\_\_\_

If the building is 100% owner occupied, skip to line item #19 of this survey.

**Operating Statement (most current full year)**

1. Please attach a copy of the lease agreement as well as any additional info if there is not adequate space on this form.
2. Calendar year for which this information applies, 20\_\_\_\_, or the fiscal year with starting and ending dates \_\_\_\_\_ to \_\_\_\_\_.
3. Percent of year the property was occupied \_\_\_\_%.
4. Is the lease(s) Triple Net, Gross, or Modified Gross? \_\_\_\_\_.

Notes:

5. Property tax expense will be accounted for by the Assessor's Office.
6. Do not include mortgage payments, income tax, and depreciation.
7. Do not include capital improvement expenses such as building additions.

	Property Owner Rental Income	Totals
8	Annual potential rental income at 100% occupancy	\$
9	Actual annual rental income	\$
10	Annual miscellaneous income, including expense reimbursements (total here →) Itemize here:	\$
	Property Owner Operating Expenses	
11	Annual building insurance	\$
12	Annual management fee	\$
13	Annual building repair and maintenance (total here →) Itemize here:	\$
14	Annual CAM charges (common area maintenance)	\$
15	Annual utilities expense	\$
16	Annual administrative costs (except management fee)	\$
17	Annual miscellaneous property owner expenses (total here →) Itemize here:	\$
18	Annual reserve for replacements, roof covering, carpets, etc. (total here →) Itemize here:	\$
19	Sale price if sold/purchased in last three years	\$
20	Sale/purchase date	
21	Indicate any personal property or trade involved in sale	\$